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**TAXUD/2046/2007-1**

Draft

**COMMISSION REGULATION (EC) No ../..**

**of [...]**

**amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code and repealing Regulations (EC) Nos. 1613/2000, 1614/2000 and 1615/2000 derogating from Regulation (EEC) No 2454/93 in respect of the definition of the concept of originating products used for the purposes of the scheme of generalised preferences to take account of the special situation of Laos, Cambodia and Nepal respectively regarding certain exports of textiles to the Community**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>1</sup>, and in particular Article 247 thereof,

Whereas:

- (1) By virtue of Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences<sup>2</sup> the Community grants trade preferences to developing countries, in the framework of its scheme of generalised tariff preferences (hereinafter "GSP" or "the scheme"). Article 5(2) of that Regulation provides that the rules of origin, concerning the definition of the concept of originating products, the procedures and the methods of administrative cooperation related thereto, are laid down in Commission Regulation (EEC) No. 2454/93<sup>3</sup>.
- (2) Following a wide-ranging debate initiated by its Green Paper of 18 December 2003<sup>4</sup>, on 16 March 2005 the Commission adopted a Communication entitled "The rules of origin in preferential trade arrangements: Orientations for the future".<sup>5</sup> That Communication sets out a new approach to rules of origin in all preferential trade arrangements involving the Community and in particular in development-orientated arrangements such as the GSP.
- (3) In the context of the Doha Agenda for Development, the need to ensure a better integration of developing countries into the world economy has been recognised, in particular through improved access to the markets of developed countries.

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<sup>1</sup> OJ L 302, 19.10.1992, p. 1.

<sup>2</sup> OJ L 211, 6.8.2008, p. 1.

<sup>3</sup> OJ L 253, 11.10.1993, p. 1

<sup>4</sup> COM(2003) 787.

<sup>5</sup> COM(2005) 100.

For that purpose the rules of preferential origin should be simplified and, where appropriate, made less stringent, so that products originating in beneficiary countries can actually benefit from the preferences granted.

- (4) In order to ensure that the preferences actually benefit those who need them and to protect the own resources of the Community, the changes to the rules of preferential origin should be accompanied by an adaptation of the procedures for their management.
- (5) The Commission's impact assessment carried out pursuant to the Commission's "Better Regulation" initiative demonstrates that GSP rules of origin are perceived as too complex and too restrictive. It further shows that the actual use of the preferences granted is low for certain products, and in particular those products which are of most interest to the least developed countries (hereinafter "LDC"), and that rules of origin are one reason for this.
- (6) The impact assessment indicated that simplification and development-friendliness could be achieved by a single criterion applicable to all products for determining the origin of goods which are not wholly obtained in a beneficiary country, based on the value added in the beneficiary country concerned and requiring compliance with a sufficient processing threshold. However, it did not demonstrate that a single method is indispensable to simplification or development-friendliness. Moreover, according to feedback from stakeholders there are a number of sectors for which the value-added criterion is either not well suited or should not be used as the sole criterion, including agricultural and processed agricultural products, fishery products, chemicals, metals, textiles and clothing and shoes. Consequently other, simple criteria which may be easily understood by operators and easily controlled by administrations should be used in these sectors, either instead of the value-added criterion or as an alternative to it. These other criteria include a maximum permitted content of non-originating materials; change of tariff heading or sub-heading; a specific working and processing operation; and the use of wholly obtained materials. Nevertheless simplicity requires that the number of different rules should be as few as possible. Therefore the rules of origin should as far as possible be on a sector-by-sector rather than a product-by-product basis.
- (7) The rules of origin should reflect the features of specific sectors but also allow beneficiary countries a real possibility to access the preferential tariff treatment granted. Where appropriate, the rules should in addition reflect the differing industrial capacities of beneficiary countries. In order to encourage the industrial development of LDCs, where the rule is based on compliance with a sufficient processing threshold, the threshold applicable to products originating in those countries should always be as low as possible while still ensuring that the operations which take place in those countries are genuine and economically justified. A sufficient processing threshold requiring 30% value addition in the beneficiary country or any rule providing for an equivalent level of relaxation for products originating in LDCs should result in increased exports from them.
- (8) In order to ensure that the working or processing which takes place in a beneficiary country is a genuine, economically-justified operation which will be of real economic benefit to that country, it is appropriate to lay down a list of insufficient working or processing operations which can never confer origin. This list may largely be the same

as that which has existed hitherto. However, certain adaptations should be made. In particular, in order to avoid diversion of trade and distortion of the sugar market, and in line with provisions already adopted in the rules of origin of other preferential trade arrangements, a new rule should be laid down precluding the mixing of sugar with any material.

- (9) A degree of flexibility should be ensured in those sectors where the value-added criterion does not apply, as currently, by allowing the use of a limited proportion of materials which do not satisfy the rules. However, the opportunity should be taken to clarify the scope of this provision as regards products made using wholly obtained materials. Moreover, in order to allow further flexibility in sourcing materials the permitted proportion should be increased, except for certain sensitive products, from 10% to 15% of the ex-works price of the final product. Because of their sensitivity[, agricultural products should remain subject to a limit of 10%; while]<sup>6</sup> products falling within HS chapters 50 to 63 should remain subject to specific tolerance rules based on either weight or value according to the case and varying according to the product.
- (10) Cumulation of origin is an important facilitation which allows countries having identical rules of origin to work together for the purpose of manufacturing products which are eligible for preferential tariff treatment. The current conditions for regional cumulation of origin, a form of cumulation operating within three regional groups of countries, have proven complex and too stringent. They should be simplified and made less stringent by removing the present value condition. Furthermore, in order to maintain the existing cumulation possibilities between countries in the same regional group despite the differentiation introduced in rules of origin in some cases between LDCs and other beneficiary countries, it should be provided that such cumulation may continue provided that when sending materials to another country of the group for the purpose of regional cumulation, each country applies the rule of origin applicable to it in its trade relations with the Community. However, in order to guard against distortion of trade between countries having different levels of tariff preference, provision should be made to exclude certain sensitive products from regional cumulation.
- (11) In its communication of March 2005, the Commission indicated that it was ready to examine any request for establishing new, merged or wider groups, insofar as economic complementarities exist, differences in preferential arrangements applicable to the various countries and the related risk of tariff circumvention are taken into consideration and the necessary structures and procedures for administrative co-operation for management and control of origin are put in place. In keeping with this, provision should be made for cumulation of origin between countries in regional cumulation groups I and III who meet the required conditions. [Depending on outcome of discussions on possible new § [5] at Article 86: Justification for cumulation with other countries with which the Community has concluded a free trade agreement.]
- (12) Beneficiary countries have since 2001 been permitted to cumulate origin with goods falling within chapters 25 to 97 of the Harmonized System originating in Norway and Switzerland. This cumulation should be allowed to continue and extended to Turkey,

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<sup>6</sup> A final decision will be taken in the light of the rules still to be defined for agricultural products and processed agricultural products.

which has requested to join it, provided Norway, Switzerland and Turkey apply the same definition of the concept of origin and grant reciprocal treatment to products imported into them which were made using Community materials. An agreement to this effect, including an undertaking that they shall provide each other with the necessary assistance in matters of administrative cooperation, should be concluded through an exchange of letters between the parties.

- (13) Some current provisions concerning fishery vessels catching fish outside their territorial waters are complex to an extent which is disproportionate to their aim and are consequently difficult both to implement and to control. They should therefore be simplified.
- (14) The current rules require evidence of direct transport to the Community which is frequently difficult to obtain. The result is that goods which are accompanied by a valid proof of origin cannot actually benefit from preference. That requirement should be replaced by a new, simpler and more flexible rule which focuses on the aim that the goods presented to customs upon declaration for release for free circulation in the Community are the same ones that left the beneficiary country of export and they have not been altered or transformed in any way en route.
- (15) At present, the authorities of beneficiary countries certify the origin of products and, where the declared origin proves to be incorrect, importers frequently do not have to pay duty because they acted in good faith and an error was made by the competent authorities. As a result, there is a loss to the Community's own resources and it is ultimately the Community taxpayer who bears the burden. Since exporters are in the best position to know the origin of their products, it is appropriate to require that exporters directly provide their customers with statements on origin.
- (16) Exporters should be registered with the competent authorities of the beneficiary countries in order to facilitate targeted post-export controls. For this purpose, each beneficiary country should establish an electronic record of registered exporters, the contents of which should be communicated to the Commission. On this basis the Commission should establish a data-base of registered exporters for the benefit of administrations and operators in the Community, through which operators should be able to check before declaring goods for release for free circulation that their supplier is a registered exporter in the beneficiary country concerned. Similarly, Community operators making exports for the purpose of bilateral cumulation of origin should be registered with the competent authorities in the Member States. The rules on the protection of individuals with regard to the processing of personal data by the Commission should apply to this data-base.
- (17) The introduction of this system needs to take account of the capacity of beneficiary countries to set up and manage the registration system. Such a system should therefore not be implemented before 1 January 2013 and an additional period should be provided for countries which cannot meet this deadline. Until 1 January 2013 and beyond this date for beneficiary countries not then in a position to apply the new system, transitional rules concerning the procedures and methods of administrative cooperation should be laid down, based on the provisions which have applied hitherto. In particular, these transitional provisions should provide for the issue of proof of origin by the competent authorities of the country concerned. However, the opportunity should be taken to streamline these rules by aligning their structure on the

improved structure of the rules to be applied from 2013 in order to make them clearer, in particular by clearly distinguishing general principles, procedures at export in the beneficiary country, procedures at release for free circulation in the Community and methods of administrative cooperation. At the same time, Annex 17, containing certificate of origin Form A, should be updated, in particular by replacing the notes related to the form by the 2007 version.

- (18) Access to the scheme should be conditional upon beneficiary countries putting into place and maintaining administrative structures permitting the efficient management of the scheme, and undertaking to provide all necessary support in the event of a request from the Commission for the monitoring of the proper management of the scheme. There needs in particular to be a system of administrative cooperation between the authorities in the Community and in beneficiary countries which provides the framework for the verification of origin. At the same time the responsibility of exporters in declaring origin as well as the role of administrative authorities in managing the system should be set out clearly. The contents of statements on origin should be specified, as well as the cases in which the customs authorities in the Community may refuse to accept a statement or send it for verification.
- (19) The definitions and list of sufficient working or processing operations in the current provisions are common to GSP and preferential tariff measures adopted unilaterally by the Community for certain countries or territories. Since the rules of origin of these latter arrangements are not being reformed, the existing provisions should continue to apply to them. However, in the interests of coherence with GSP and other preferential trade arrangements, the opportunity should be taken to add a new rule precluding the mixing of sugar with any material.
- (20) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (21) By virtue of Commission Regulations (EC) Nos. 1613/2000<sup>7</sup>, 1614/2000<sup>8</sup> and 1615/2000<sup>9</sup> the Community has granted derogations from GSP rules of origin for certain textile products originating in Laos, Cambodia and Nepal, which should expire on 31 December 2010 at the latest. The new, simpler and more development-friendly rules of origin will render these derogations superfluous. In the interests of clarity for operators these regulations should be repealed from the time the new rules begin to apply.
- (22) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

Regulation (EEC) No 2454/93 is amended as follows:

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<sup>7</sup> OJ L 185, 25.7.2000, p. 38.

<sup>8</sup> OJ L 185, 25.7.2000, p. 46.

<sup>9</sup> OJ L 185, 25.7.2000, p. 54

(1) In Part I, Title IV, Chapter 2, Articles 66 to 97 are replaced by the following:

"Section 1

### **Generalised system of preferences**

Sub-section 1

General provisions

#### *Article 66*

This section lays down the rules concerning the definition of the concept of 'originating products', the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of the Scheme of generalised tariff preferences granted by the Community to developing countries (GSP), hereinafter 'the scheme'.

#### *Article 67*

For the purposes of this Section and Section 1A of this Chapter the following definitions shall apply:

- (a) 'beneficiary country' means a country or territory listed in Council Regulation (EC) No 732/2008\*; the term 'beneficiary country' shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982);
- (b) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (c) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (d) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) 'goods' means both materials and products;
- (f) 'bilateral cumulation' means a system that allows products which according to this Regulation originate in the Community, Norway, Switzerland or Turkey to be considered as originating in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;
- (g) 'regional cumulation' means a system whereby products which according to this Regulation originate in a beneficiary country which is a member of a regional group are considered as materials originating in another beneficiary country of the same regional group (or a country of another regional group where cumulation between groups is possible) when incorporated in a product manufactured there;

[(g+) 'extended cumulation' depending on the outcome of discussions on possible new § [5] at Article 86]

- (h) 'regional group' means a group of countries between which regional cumulation applies;
- (i) 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (j) 'value of materials' in the list in Annex 13a means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the beneficiary country. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*;
- (k) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price shall be calculated as the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first paragraph may refer to the enterprise that has employed the subcontractor;

- (l) 'local value content' means the value added in the beneficiary country, being the difference between the ex-works price and the value of the non-originating materials used, expressed as a percentage of ex-works price;
- (m) 'sufficient processing threshold' means the minimum local value content required to consider a manufacture as working or processing sufficient to confer originating status on the product, expressed as a percentage of the ex-works price;
- (n) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the weight or volume of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;
- (o) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter "Harmonized System" or 'HS');

- (p) 'classified' refers to the classification of a product or material under a particular heading or subheading of the HS;
  - (q) 'consignment' means products which are either:
    - sent simultaneously from one exporter to one consignee; or
    - covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.
  - (r) 'exporter' means the person exporting the goods to the Community, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;
  - (s) 'registered exporter' means an exporter who is registered with the competent authorities of the beneficiary country concerned for the purpose of making out statements on origin for the purpose of exporting under the scheme;
  - (t) 'statement on origin' means a statement made out by the exporter indicating that the products covered by it comply with the rules of origin of the scheme, for the purpose of allowing the person declaring the goods for release for free circulation to claim the benefit of preferential tariff treatment.
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\* OJ L 211, 6.8.2008, p. 1.\*

#### *Article 68*

1. In order to ensure the proper application of the scheme beneficiary countries shall undertake:
  - (a) to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this section, including where appropriate the arrangements necessary for the application of regional cumulation;
  - (b) that their competent authorities will assist the Commission and the customs authorities of the Member States.
2. The assistance referred to in point (b) of paragraph 1 shall consist in:
  - (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including Community verification visits on the spot;
  - (b) without prejudice to Articles 97f and 97g, verifying the originating status of products and the compliance with the other conditions laid down in this section, including visits on the spot, where requested by the Commission in the context of origin investigations.

3. The beneficiary countries shall submit to the Commission the undertaking referred to in paragraph 1.

#### *Article 69*

1. Beneficiary countries shall notify the Commission of the names and addresses of the authorities situated in their territory which are:
  - (a) part of the governmental authorities of the country concerned, or act under the authority of the government, and empowered to register exporters and to withdraw them from the record of registered exporters;
  - (b) part of the governmental authorities of the country concerned and empowered to assist the Commission and the customs authorities of the Member States through the administrative co-operation as provided for in this section.
2. Beneficiary countries shall inform the Commission immediately of any changes to the information notified under paragraph 1.
3. The Commission shall establish an electronic data-base of registered exporters on the basis of the information supplied by the governmental authorities of beneficiary countries.

The data contained in the data-base referred to in the first sub-paragraph shall be disclosed to the public via the internet, with the exception of the confidential information contained in boxes 1b, 2, 3, 4, 5 and 6 of the application to become a registered exporter referred to in Article 92.

Regulation (EC) No 45/2001 of the European Parliament and of the Council\* shall apply.

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\*OJ L 8, 12.1.2001, p; 1

#### *Article 70*

1. Products originating within the meaning of this section in a beneficiary country shall benefit, on release for free circulation in the Community, from the scheme only on condition that they were exported on or after the date on which the beneficiary country complies with Articles 68 and 69.
2. The beneficiary country shall be considered to comply with Articles 68 and 69 on the date on which it has submitted the undertaking referred to in Article 68(1) and made the notification referred to in Article 69(1).
3. The Commission will publish in the *Official Journal of the European Union* (C Series) the list of beneficiary countries and the date on which they are considered to meet the conditions referred to in Articles 68 and 69.
4. Where a beneficiary country fails to comply with the undertaking referred to in Article 68(1), or fails to inform the Commission in accordance with Article

69(2), the Commission may, until the beneficiary country complies, withdraw it from the list referred to in paragraph 3.

#### *Article 71*

Failure by the competent authorities of a beneficiary country to comply with Articles 68(1), 91, 92, 93 or 97f or systematic failure to comply with Article 97g(2) may, in accordance with Article 16 of Regulation (EC) No. 732/2008, entail temporary withdrawal of preferences under the scheme for that country.

#### Sub-section 2

### **Definition of the concept of originating products**

#### *Article 72*

The following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article 75;
- (b) products obtained in that country in the manufacture of which goods other than those referred to in point (a) are used, provided that the obtained products have undergone sufficient working or processing within the meaning of Article 76.

#### *Article 73*

The conditions set out in this sub-section for acquiring originating status shall be fulfilled in the beneficiary country concerned.

If originating products exported from the beneficiary country to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:

- the products returned are the same as those which were exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

#### *Article 74*

The products declared for release for free circulation in the Community shall be the same products as exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation.

Compliance with the first paragraph shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

*Article 75*

1. The following shall be considered as wholly obtained in a beneficiary country:
  - (a) mineral products extracted from its soil or from its seabed;
  - (b) plants and vegetable products grown or harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e)
    - (i) products obtained by hunting or fishing conducted there;
    - (ii) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
  - (f) products of sea fishing and other products taken from the sea outside its territorial sea by its vessels;
  - (g) products made on board its factory ships exclusively from the products referred to in point (f);
  - (h) used articles collected there fit only for the recovery of raw materials;
  - (i) waste and scrap resulting from manufacturing operations conducted there;
  - (j) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights;
  - (k) goods produced there exclusively from products specified in points (a) to (j).
2. The terms 'its vessels' and 'its factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships which meet each of the following requirements:
  - (a) they are registered in the beneficiary country or in a Member State,
  - (b) they sail under the flag of the beneficiary country or of a Member State,
  - (c) they meet one of the following conditions:
    - (i) they are at least 50% owned by nationals of the beneficiary country or a Member State or
    - (ii) they are owned by companies
      - which have their head office and their main place of business in the beneficiary country or a Member State and

- which are at least 50% owned by the beneficiary country, public entities of that country, nationals of that country or a Member State.
3. The conditions of paragraph 2 may each be fulfilled in a Member State or in different beneficiary countries insofar as all the beneficiary countries benefit from regional cumulation in accordance with Article 86(4). In this case, the products shall be deemed to have the origin of the country by whose nationals or by a company of which the vessel or factory ship is owned in accordance with point (c) of paragraph 2.

In the event of a vessel being owned by nationals or companies of different countries of the regional group, the products shall be deemed to have the origin of the country of the regional group whose nationals or companies have the highest share of the ownership.

This paragraph shall apply only provided that the provisions of Article 86(3)(b) and (c) have been fulfilled.

#### *Article 76*

1. Without prejudice to Articles 78 and 79, products which are not wholly obtained in the beneficiary country concerned shall be considered to originate there, provided that the conditions laid down in the list in Annex 13a for the goods concerned are fulfilled.
2. If a product which has acquired originating status in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

#### *Article 77*

1. The determination of whether the requirements of Article 76(1) are met, shall be carried out for each consignment.

However, where the relevant rule is based on compliance with a sufficient processing threshold or a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the local value content or the value of the non-originating materials may be calculated on an average basis as set out in paragraph 2.

2. In the case referred to in the second sub-paragraph of paragraph 1 the sum of the ex-works prices paid for the products and the sum of the value of the non-originating materials used in the manufacture of products shall be calculated over the preceding fiscal year.

The sums referred to in the first subparagraph shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the sufficient processing threshold or the maximum content of non-originating materials.

*Article 78*

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 76 are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
  - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
  - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (o) a combination of two or more of the operations specified in points (a) to (n);
  - (p) slaughter of animals.
2. All the operations carried out in a beneficiary country on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

*Article 79*

1. By way of derogation from Article 76 and subject to paragraph 2, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a given product may nevertheless be used, provided that their total value assessed for the consignment at the time of export does not exceed:
  - [(a). 10 % of the ex-works price of the product for products falling within Chapters 1, 2 and 4 to 24, other than processed fishery products of chapter 16, and for subheadings 3501 10, 3501 90, 3505 10 and 3505 20 of the Harmonized System]<sup>10</sup>;
  - (b) 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 5 and 6 of Part I of Annex 13a shall apply.
2. Paragraph 1 shall not apply where the rule applied laid down in the list in Annex 13a is based on compliance with a sufficient processing threshold or with a maximum content of non-originating materials.

#### *Article 80*

1. The unit of qualification for the application of the provisions of this section shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.
2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this section.
3. Where, under General rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### *Article 81*

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

#### *Article 82*

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating products.

When a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.[ However, in the case

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<sup>10</sup> A final decision will be taken in the light of the rules still to be defined for agricultural products and processed agricultural products.

of composite food or beverage products, the value of non-originating components shall not exceed 10% of the ex-works price of the collection.]<sup>11</sup>

#### Article 83

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

#### Sub-section 3

### **Cumulation**

#### Article 84

Products originating in the Community within the meaning of Article 72 shall be considered as materials originating in a beneficiary country when incorporated into a product manufactured there, provided that they are subject to working or processing going beyond the operations described in Article 78(1) in that beneficiary country (bilateral cumulation).

#### Article 85

1. In so far as Norway, Switzerland and Turkey grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this section, products originating in Norway, Switzerland or Turkey which are subject to working or processing going beyond that described in Article 78 in a beneficiary country shall be considered as originating in that beneficiary country.

The first subparagraph shall apply only to materials originating in Norway, Switzerland or Turkey (according to the rules of origin relative to GSP) which comply, *mutatis mutandis*, with the provisions of Article 74.

The first subparagraph shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

The Commission will publish in the *Official Journal of the European Union (C series)* the date from which the first and second subparagraphs shall apply.

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<sup>11</sup> A final decision will be taken in the light of the rules still to be defined for agricultural products and processed agricultural products.

2. Paragraph 1 shall apply on condition that Turkey, Norway and Switzerland grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the Community.

*Article 86*

1. Subject to paragraphs 2, 3, 4 and 5, products originating in a country which is a member of a regional group shall be considered as materials originating in another country of the same regional group when incorporated in a product obtained there, provided that they are subject to working or processing going beyond the operations described in Article 78(1) in the latter beneficiary country (Regional cumulation).
2. Where the condition laid down in paragraph 1 is not fulfilled, the products shall have the origin of the country in the group which accounts for the highest customs value of the materials used originating in other countries of the regional group.
3. Regional cumulation between countries within the same group shall apply only where:

- (a) the rules of origin applied for the purpose of regional cumulation between the countries of the regional group are those laid down in this section.

Where the qualifying operation laid down in Annex 13a is not the same for all countries involved, the origin of products exported to another member of the group for the purpose of regional cumulation shall be assessed on the basis of the rule which would be applied if the product were being exported to the Community;

- (b) the countries of the regional group have undertaken to comply or ensure compliance with this section and to provide the administrative cooperation necessary to ensure the correct implementation of this section both with regard to the Community and also between themselves;
- (c) The undertakings referred to in point (b) have been notified to the Commission by the Secretariat of the regional group concerned.

Where countries in a regional group have already before 1 January 2010 complied with the provisions of points (b) and (c) of the first subparagraph, a new undertaking shall not be required.

4. Regional cumulation shall apply to three separate regional groups of beneficiary countries benefiting from the generalised system of preferences:
  - a) Group I: Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam;
  - (b) Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;

- (c) Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka.

The expression 'regional group' shall be taken to mean Group I, Group II or Group III, as the case may be.

Regional cumulation may also apply between the countries of Group I and Group III, provided that the conditions laid down in paragraph 3 are met.

The Commission will publish in the *Official Journal of the European Union (C series)* the date from which the cumulation mentioned in the third subparagraph shall apply.

- [5. Possible provision on extended cumulation with other preferential countries.]
6. The list of products which are excluded from regional cumulation between beneficiary countries for which the tariff preference available in the Community for them is not the same is laid down in Annex 13b.

#### *Article 87*

Where bilateral cumulation is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with Article 86(1) and (2).

#### *Article 88*

1. Sub-section 2 shall apply *mutatis mutandis* to:
- (a) exports from the Community to a beneficiary country for the purposes of bilateral cumulation.
- (b) exports from one beneficiary country to another for the purposes of regional cumulation as provided for in Article 86(4), without prejudice to the second sub-paragraph of Article 86(3)(a).
2. Sub-section 2 and the present sub-section shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation. For this purpose, Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of these sub-sections in Ceuta and Melilla.

Sub-section 4

#### **Derogations**

#### *Article 89*

1. The Commission, on its own initiative or in response to a request from a beneficiary country may grant a beneficiary country a temporary derogation from the provisions of this section where:
  - (a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 72 where it could do so previously, or
  - (b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 72.
2. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country to achieve compliance with the rules.
3. A request for a derogation shall be made in writing to the Commission. It shall state the reasons as indicated in paragraph 1 why a derogation is required and shall contain appropriate supporting documents.

#### Sub-section 5

### **Procedures at export in the beneficiary country**

#### *Article 90*

The scheme shall apply in the following cases:

- (a) in cases of goods satisfying the requirements of this section exported by a registered exporter within the meaning of Article 92.
- (b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the consignment does not exceed EUR 6 000.

#### *Article 91*

1. The competent authorities of the beneficiary country shall establish and keep up to date at all times an electronic record of registered exporters located therein. The record shall be immediately updated where an exporter is withdrawn from the register in accordance with Article 93(2).
2. The record shall contain the following information:
  - (a) Name and full address of Registered Exporter;
  - (b) Number of Registered Exporter;
  - (c) Products covered (indicative list of HS chapters);
  - (d) Period of validity, where the beneficiary country concerned so wishes.
3. The competent authorities of the beneficiary countries shall notify the Commission of the national numbering system used for designating registered

exporters. The number shall begin with the ISO-alpha code of the country concerned.

#### *Article 92*

To be registered, exporters shall lodge an application with the competent authorities of the beneficiary country referred to in Article 69(1)(a), using the form a model of which appears at Annex 13c.

The application shall be accepted by the competent authorities only if it is complete.

#### *Article 93*

1. Exporters who no longer meet the conditions for exporting goods under the scheme shall inform the competent authorities in the beneficiary country who shall immediately remove them from the record of registered exporters kept in that beneficiary country.
2. Without prejudice to the system of penalties and sanctions applicable in the beneficiary country, where exporters knowingly draw up, or cause to be drawn up, a statement on origin or any supporting document which contains incorrect information which leads to irregularly or fraudulently obtaining the benefit of preferential tariff treatment, the competent authorities shall sanction this by withdrawal from the record of registered exporters kept by the beneficiary country concerned. Where the exporter is a legal person, the withdrawal shall also concern the authorised signatories mentioned in the application for registration.

#### *Article 94*

1. Exporters shall comply with the following obligations:
  - (a) they shall maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
  - (b) they shall keep available all evidence relating to the material used in the manufacture;
  - (c) they shall keep all customs documentation relating to the material used in the manufacture;
  - (d) they shall keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of
    - (i) the statements on origin they made out; and
    - (ii) their originating and non-originating materials, production and stock accounts.

The records referred to in point (d) of the first sub-paragraph shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2. The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with written statements certifying the originating status of the goods they supply.

#### *Article 95*

1. A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the goods concerned can be considered as originating in the beneficiary country concerned.
2. By derogation from paragraph 1, a statement on origin may exceptionally be made out after exportation ('retrospective statement') on condition that it is presented in the Member State of declaration for release for free circulation no longer than two years after the import.
3. The statement on origin shall be provided by the exporter to his customer in the Community and shall contain the particulars specified in Annex 13d.

It may be made out on any commercial document, provided that it makes it possible to verify that the statement on origin was made by the registered exporter concerned and relates to the goods involved.

#### *Article 96*

1. A statement on origin shall be made out for each consignment.
2. A statement on origin shall be valid for ten months from the date of its making out by the exporter.
3. A single statement on origin may cover several consignments if the goods meet the following conditions:
  - (a) they are dismantled or non assembled products within the meaning of general rule 2(a) of the Harmonized system,
  - (b) they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System, and
  - (c) they are intended to be imported by instalments.

#### Sub-section 6

### **Procedures at release for free circulation in the Community**

#### *Article 97*

1. The customs declaration for release for free circulation shall make reference to the statement on origin. The statement on origin shall be kept at the disposal of the customs authorities, which may request its submission for the verification

of the declaration. Those authorities may also require a translation of the statement into the official language, or one of the official languages, of the Member State concerned.

2. Where the application of the scheme is requested by the declarant, without a statement on origin being in his possession at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 253(1) and treated accordingly.
3. Before declaring goods for release for free circulation, the declarant shall take due care that the goods comply with the rules in this section by, in particular,
  - (a) checking
    - in the data-base referred to in Article 69(3) that the exporter is registered to make statements on origin, and
    - that the statement on origin contains the information referred to in Annex 13d, and
  - (b) obtaining, where appropriate, from the exporter further information showing that the goods declared meet the conditions for preferential treatment laid down in Articles 72 and 73.

#### *Article 97a*

1. The following products are exempted from the obligation to make out and produce a statement on origin:
  - (a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
  - (b) products forming part of travellers personal luggage, the total value of which does not exceed EUR 1200.
2. The products referred to in paragraph 1 must meet the following conditions:
  - (a) they must not be imported by way of trade;
  - (b) they must have been declared as meeting the conditions for benefiting from the scheme;
  - (c) there must be no doubt as to the veracity of the declaration referred to in point (b).
3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:
  - (a) the imports are occasional;
  - (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;

- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

#### *Article 97b*

1. The procedure referred to in Article 96(3) shall apply for the quantities and a period determined by the customs authorities in the Community.

The period shall begin on the date of declaration for release for free circulation of the first consignment and cannot, in any circumstances, exceed twelve months from that date.

2. The customs authorities supervising the successive releases for free circulation shall verify that the successive consignments correspond to the products and do not exceed the quantities covered by the statement on origin.

#### *Article 97c*

1. Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the holder of the goods, for the purpose of sending all or some of the products elsewhere within the Community or to Norway, Switzerland or Turkey<sup>12</sup>.
2. Where a statement on origin is replaced, the original statement on origin shall indicate the particulars of the replacement statement(s) on origin and the names and addresses of the consignor and the consignee(s) in the Community. The original statement on origin shall be marked as "Replaced".

All particulars of the re-consigned products on the statement on origin shall be indicated on the replacement statement on origin. The person making out the replacement statement on origin shall attach a copy of the initial statement on origin to the replacement statement on origin.

3. Replacement statements on origin also shall indicate the name and address of the consignor of the products in the Community, the name and address of the consignee in the Community, Norway, Switzerland or Turkey and the date and place of the replacement.
4. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin that are themselves replacement statements on origin.

#### *Article 97d*

1. The customs authorities shall, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any pertinent documents or evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article 74.

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<sup>12</sup> Subject to the completion of the procedural steps laid down under Article 85.

2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 97g where:
  - (a) the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 73 or Article 74,
  - (b) the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.
3. While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, Article 248 shall apply.

*Article 97e*

1. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:
  - (a) the goods are not the same as those mentioned in the statement on origin;
  - (b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
  - (c) without prejudice to point (b) of Article 90, the statement on origin in possession of the declarant, has not been made out by an exporter registered in the beneficiary country;
  - (d) the statement on origin does not contain the information referred to in Annex 13d;
  - (e) the conditions of Article 74 are not met.
2. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, following a request for verification within the meaning of Article 97g addressed to the competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:
  - (a) have received a reply according to which the exporter was not entitled to make out the statement on origin;
  - (b) have received a reply according to which the products concerned are not originating in the beneficiary country or the conditions of Article 73 were not met;
  - (c) have received no reply within the time period permitted in accordance with Article 97g;

- (d) have received a reply not providing adequate answers to the questions raised in the request.

#### Sub-section 7

### **Control of origin**

#### *Article 97f*

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out
  - (a) verifications of the originating status of products at the request of the customs authorities of the Member States
  - (b) regular controls on exporters on their own initiative.

To the extent that Norway, Switzerland and Turkey have concluded an agreement with the Community stating that they shall provide each other with the necessary assistance in matters of administrative cooperation, the provisions of the first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway, Switzerland and Turkey for the verification of replacement statements on origin issued by them.

2. The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries may require exporters to provide copies or a list of the statements on origin they have made out.
3. The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or any other check considered appropriate.

#### *Article 97g*

1. Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall indicate on its request the reasons why it has doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a 6-month initial deadline to carry out the verification, starting from the date of the verification request, with the exception of requests sent to Norway, Switzerland or Turkey for the purpose of

verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to eight months.

2. Where the competent authorities of the beneficiary country concerned cannot meet the deadline specified in paragraph 1, they shall notify, before the expiry of the initial deadline, the requesting authorities, who shall grant a prolongation for a further period. The total period allowed for completion shall not exceed 12 months from the date of the verification request.

#### Sub-section 8

#### **Other provisions**

##### *Article 97h*

1. Sub-section 5, 6 and 7 shall apply *mutatis mutandis* to:
  - (a) exports from the Community to a beneficiary country for the purpose of bilateral cumulation.
  - (b) exports from one beneficiary country to another for the purpose of regional cumulation as provided for in Article 86(4).
2. Where a Community exporter who has an EORI number in accordance with the provisions of Articles 4k to 4t<sup>13</sup> and has the status of 'approved exporter' under the provisions of another preferential arrangement makes a request to this effect including the details provided for in box 1 and the undertaking provided for in box 7 of the form a model of which appears at Annex 13c, he shall be considered as a registered exporter for the purposes of the scheme.

##### *Article 97i*

1. Sub-sections 5, 6 and 7 shall apply to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

The Spanish customs authorities shall be responsible for the application of these sub-sections in Ceuta and Melilla.

2. Ceuta and Melilla shall be regarded as a single territory."

(2) In Part I, Title IV, Chapter 2, the following Section 1A is inserted:

"Section 1A

#### **Procedures and methods of administrative cooperation applicable until the application of the registered exporter system**

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<sup>13</sup> Contained in an amendment to Regulation No. 2454/93 not yet adopted by the Commission, but on which the Customs Code Committee (Single Administrative Document Section) gave a favourable opinion on 24 April 2008. Working document TAXUD C1/1435/2007 rev. 6.2.

## Sub-section 1

### **General principles**

#### *Article 97j*

1. Every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the products, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

The competent authorities of beneficiary countries shall assist the Commission and Member States by in particular:

- (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including Community verification visits on the spot;
  - (b) without prejudice to Articles 97r and 97s, verifying the originating status of products and the compliance with the other conditions laid down in this section, including visits on the spot, where requested by the Commission in the context of origin investigations.
2. When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the GSP Regulation, goods originating in that country or territory may benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 97r.
3. A proof of origin shall be valid for 10 months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.

## Sub-section 2

### **Procedures at export in the beneficiary country**

#### *Article 97k*

1. Certificates of origin Form A, a model of which appears at Annex 17, shall be issued on written application from the exporter or his authorised representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.
2. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured. However, a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

- (b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.
3. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement 'Issued retrospectively' or 'Délivré à posteriori'.
  4. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word 'Duplicate' or 'Duplicata', together with the date of issue and the serial number of the original certificate. The duplicate takes effect from the date of the original.
  5. For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities are entitled to call for any documentary evidence or to carry out any check which they consider appropriate.
  6. Completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention 'European Community' or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, shall be handwritten.

#### *Article 97l*

1. The invoice declaration may be made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6000, and provided that the administrative cooperation referred to in Article 97j (1) applies to this procedure.
2. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned.
3. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 18. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.
4. The use of an invoice declaration shall be subject to the following conditions:

- (a) one invoice declaration shall be made out for each consignment;
  - (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of 'originating products', the exporter may refer to this check in the invoice declaration.
5. When Article 84 or 85<sup>14</sup> applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in the Community, Norway, Switzerland or Turkey are used shall rely on the movement certificate EUR.1, a specimen of which appears at Annex 21 or, as the case may be, the invoice declaration, the text of which appears in Annex 18.

In these cases, Box 4 of certificate of origin Form A shall, as the case may be, contain the remark 'EC cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation' or 'Cumul CE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie'.

### Sub-section 3

## **Procedures at release for free circulation in the Community**

### *Article 97m*

1. Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures in force concerning the customs declaration.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 97j(3) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

### *Article 97n*

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonized System and falling within Section XVI or XVII or heading No 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

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<sup>14</sup> In the case of Article 85, its application is subject to completion of the procedural steps laid down therein.

2. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:
  - (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
  - (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Community;
  - (c) are classified in the same code (eight digits) of the Combined Nomenclature;
  - (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

#### *Article 97o*

1. When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original certificate of origin Form A by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Community or, where applicable, to Norway, Switzerland or Turkey<sup>15</sup>.
2. Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.
3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words 'Replacement certificate' or 'Certificat de remplacement', as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.
4. The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate.

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<sup>15</sup> Subject to the completion of the procedural steps laid down under Article 85.

This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

5. The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with the provisions of Article 89 the procedure laid down in this Article shall apply only when such products are intended for the Community.

#### *Article 97p*

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 66 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for benefiting from the scheme and where there is no doubt as to the veracity of this declaration.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if all the following conditions are met:
  - (a) the imports are occasional;
  - (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
  - (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1200 in the case of products forming part of travellers' personal luggage.

#### *Article 97q*

1. The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this

document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

#### Sub-section 4

### **Methods of administrative cooperation**

#### *Article 97r*

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations. The stamps are valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first sub-paragraph need not provide it again, unless there has been a change.

2. For the purpose of Article 97j(2) the Commission shall publish, in the Official Journal of the European Union ('C' series), the date on which a country or territory admitted or readmitted as a beneficiary country in respect of products referred to in the GSP Regulation met the obligations set out in paragraph 1.
3. The Commission shall send to the beneficiary countries specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

#### *Article 97s*

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities in the Community have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this section.
2. When they make a request for subsequent verification, the customs authorities in the Community shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and

information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country or in the Community.
4. In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).
5. If in cases of reasonable doubt there is no reply within the six months specified in Article 97s (3) or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.
6. Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Community may participate in the inquiries.
7. For the purposes of the subsequent verification of certificates of origin Form A, copies of the certificates, as well as any export documents referring to them, shall be kept for at least three years from the end of the year in which the certificate of origin Form A was issued by the competent governmental authorities of the exporting beneficiary country.

#### *Article 97t*

1. The provisions of Articles 97r and 97s shall also apply between the countries of the same regional group for the purposes of the subsequent verification of certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.
2. For the purpose of Articles 85, 97l and 97o, the agreement concluded between the Community, Norway, Switzerland and Turkey shall include inter alia an

undertaking to provide each other with the necessary mutual assistance in matters of administrative cooperation.

#### Sub-section 5

### **Procedures for the purpose of bilateral cumulation**

#### *Article 97u*

1. Evidence of the originating status of Community products shall be furnished by either:
  - (a) the production of a movement certificate EUR.1, a specimen of which is set out in Annex 21; or
  - (b) the production of an invoice declaration, the text of which is set out in Appendix 18. An invoice declaration may be made out by any exporter for consignments whose total value does not exceed EUR 6 000, or by an approved Community exporter.
2. The exporter or his authorised representative shall enter 'GSP beneficiary countries' and 'EC', or 'Pays bénéficiaires du SPG' and 'CE', in box 2 of the movement certificate EUR.1.
3. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply mutatis mutandis to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.
4. The customs authorities of the Community may authorise any exporter, hereinafter referred to as an 'approved exporter', who makes frequent shipments of products originating in the Community within the framework of bilateral cumulation, and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of other applicable requirements, to make out invoice declarations, irrespective of the value of the products concerned.

The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time. They must do so where the approved exporter no longer offers the guarantees referred to above, does not fulfil the above conditions or otherwise makes improper use of the authorisation.

5. An approved exporter shall not be required to sign invoice declarations provided that he gives the customs authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

#### Sub-section 6

## Ceuta and Melilla

### Article 97v

The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla."

- (3) In Part I, Title IV, Chapter 2, Section 2, the following Article 97w is inserted before Sub-section 1:

### "Article 97w

For the purposes of this section:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (f) 'ex-works price' in the list in Annex 15 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' in the list in Annex 15 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in the beneficiary republic within the meaning of Article 98(1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;
- (h) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;
- (i) 'classified' refers to the classification of a product or material under a particular heading or subheading of the Combined Nomenclature;

(j) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice."

(4) In Article 101(1), points (g) and (m) are replaced by the following:

" (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;"

" (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;"

(5) In Notes 1 and 3.1 of Annex 14 the words "Articles 69 and 100" are replaced by "Article 100".

(6) Annex 13a, the text of which is set out in Annex I to this Regulation, is inserted.

(7) Annex 13b, the text of which is set out in Annex II to this Regulation, is inserted.

(8) Annex 13c, the text of which is set out in Annex III to this Regulation, is inserted.

(9) Annex 13d, the text of which is set out in Annex IV to this Regulation, is inserted.

(10) Annex 16 is deleted.

(11) Annex 17 is amended in accordance with Annex V to this Regulation.

(12) Annex 18 is replaced by the text at Annex VI to this Regulation.

## *Article 2*

Beneficiary countries shall communicate to the Commission the undertaking and information required by Articles 68 and 69, as amended by this Regulation, at least three months before the actual implementation in their territories of the registered exporter system.

Before 1 January 2012 the Commission will examine the state of preparation of beneficiary countries for the implementation of the registered exporter system. The Commission may propose any necessary adjustments.

## *Article 3*

Regulations (EC) Nos. 1613/2000, 1614/2000 and 1615/2000 are repealed from 1 January 2010.

## *Article 4*

This Regulation shall enter into force on the **seventh** day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2010.

Subject to the fourth paragraph of this Article, point (1) of Article 1, insofar as it relates to Articles 68 to 71 and 90 to 97i, and points (8) and (9) of Article 1 shall apply from 1 January 2013.

Beneficiary countries which are not in a position to implement the registered exporter system provided for in Regulation (EEC) No. 2454/93, as amended by this Regulation on 1 January 2013, and which make a written request to the Commission before that date specifying the period required, may continue to benefit from the scheme applying the provisions set out in Title IV Chapter 2 Section 1A and Annexes 17 and 18 of Regulation No 2454/93 until 31 December 2016.

Subject to the fourth paragraph of this Article, point (2) of Article 1 shall apply until 31 December 2012. It shall, where appropriate, continue to apply until 31 December 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, [...]

*For the Commission*

[...]

*Member of the Commission*

## **ANNEX I**

"ANNEX 13a

(referred to in Article 76(1))

### **INTRODUCTORY NOTES AND LIST OF WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS**

#### **PART I**

#### **INTRODUCTORY NOTES**

##### **Note 1 – General introduction**

- 1.1 This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by GSP. The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in the GSP Regulation (for the period from 1 January 2009 to 31 December 2011, Regulation (EC) No. 732/2008<sup>16</sup>).
- 1.2 This Annex lays down the conditions pursuant to Article 76 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:
- (a) through working or processing a value rule is respected. This may be expressed according to the case as:
    - (i) attaining or exceeding a sufficient processing threshold;
    - (ii) a maximum content of non-originating materials is not exceeded;
  - (b) through working or processing the 4-digit HS heading or 6-digit HS sub-heading of the manufactured products becomes different from the 4-digit HS heading or 6-digit sub-heading respectively of the materials used;
  - (c) a specific working and processing operation is carried out;
  - (d) working or processing is carried out on certain wholly obtained materials.

##### **Note 2 – The structure of the list**

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in

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<sup>16</sup> OJ L 211, 6.8.2008, p. 1.

column 1 is preceded by “ex”, this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.

- 2.2. Where several HS headings or sub-headings are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by “or”, it is at the choice of the exporter which one to use.
- 2.5. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries (i.e. both those benefiting from the “Special arrangement for least developed countries” (LDCs) of GSP (also known as Everything But Arms or EBA), and those benefiting from the GSP general arrangement or the Special incentive arrangement for sustainable development and good governance, also known as “GSP Plus”. However, for some products a less stringent rule shall apply for products originating in LDCs. In these cases, column 3 is split into two sub-columns, (a) and (b), with sub-column (a) showing the rule applicable to LDCs and sub-column (b) showing the rule applicable to all other beneficiary countries.

The countries benefiting from the special arrangement for the least developed countries are listed in the GSP Regulation .

### **Note 3 – Examples of how to apply the rules**

- 3.1. Article 76(2), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in the Community.
- 3.2. Pursuant to Article 78, the working or processing carried out **must go beyond the list of operations mentioned in that Article**. If it does not, the goods will not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the important provision referred to in the first sub-paragraph, the rules in the list represent the minimum amount of working or processing required.

- 3.3. Where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression “Manufacture from materials of any heading, including other materials of heading ...” or “Manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of

any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.
- 3.6. As indicated in the table below, in cases where a rule is based on compliance with a sufficient processing threshold, this threshold is 30 % of the ex-works price of the product for all products originating in the least developed countries, except for some processed agricultural products. For other GSP countries it is either 30% or 50%, depending on the product.

The calculation to ascertain whether the value added in the beneficiary country reaches the sufficient processing threshold is met or not is made by deducting the value of the non-originating materials used from the ex-works price of the product exported to the Community and expressing the difference as a percentage of the ex-works price, thus:

$$\text{Value added} = \frac{(\text{Ex-works price} - \text{Value of Non-Originating Materials})}{\text{Ex-works price}} \times 100$$

**Note 4:**

- 4.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term “natural fibres” includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

**Note 5:**

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus Agave;
- coconut, abaca , ramie and other vegetable textile fibres;
- synthetic man-made filaments;
- artificial man-made filaments;
- current-conducting filaments;
- synthetic man-made staple fibres of polypropylene;
- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;

- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);
- other synthetic man-made staple fibres;
- artificial man-made staple fibres of viscose;
- other artificial man-made staple fibres;
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- other products of heading 5605.

*Example:*

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

*Example:*

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

*Example:*

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

*Example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, the tolerance is 20 % in respect of this yarn.
- 5.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, the tolerance is 30 % in respect of this strip.

**Note 6:**

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

*Example:*

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

**Note 7:**

- 7.1. For the purposes of headings ex 2707 and 2713, the “specific processes” are the following:
- (a) vacuum-distillation;
  - (b) redistillation by a very thorough fractionation-process<sup>17</sup> (1);
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with

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<sup>17</sup> See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation-process<sup>18</sup>;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(ij) isomerisation;

(k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

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<sup>18</sup> See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
  - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
  - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

## PART II

### LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

HS heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	To be defined
Chapter 2	Meat and edible meat offal	To be defined
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0301, ex 0306 and ex 0307	Live fish; crustaceans and molluscs, whether in shell or not, live	All the fish, crustaceans and molluscs are wholly obtained
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	To be defined
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	To be defined
Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	To be defined
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	To be defined
Chapter 7	Edible vegetables and certain roots and tubers	To be defined
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	To be defined
ex Chapter 9	Coffee, tea, maté and spices; except for:	To be defined
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	To be defined
0902	Tea, whether or not flavoured	To be defined
ex 0910	Mixtures of spices	To be defined
Chapter 10	Cereals	To be defined
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	To be defined

Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	To be defined
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	To be defined
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	To be defined
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	To be defined
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:	To be defined
	- Fats from bones or waste	To be defined
	- Other	To be defined
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	To be defined
	- Fats from bones or waste	To be defined
	- Other	To be defined
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	To be defined
	- Solid fractions	To be defined
	- Other	To be defined
ex 1505	Refined lanolin	To be defined
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	To be defined
	- Solid fractions	To be defined
	- Other	To be defined
1507 to 1515	Vegetable oils and their fractions:	To be defined
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	To be defined
	- Solid fractions, except for that of jojoba oil	To be defined
	- Other	To be defined

1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	To be defined
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	To be defined
Ex Chapter 16	Preparations of meat	To be defined
Ex Chapter 16	Preparations of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	To be defined
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	To be defined
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	To be defined
	- Chemically-pure maltose and fructose	To be defined
	- Other sugars in solid form, containing added flavouring or colouring matter	To be defined
	- Other	To be defined
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	To be defined
1704	Sugar confectionery (including white chocolate), not containing cocoa	To be defined
Chapter 18	Cocoa and cocoa preparations	To be defined
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	To be defined

	- Malt extract	To be defined
	- Other	To be defined
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	To be defined
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	To be defined
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	To be defined
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	To be defined
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	To be defined
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	To be defined
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	To be defined
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	To be defined
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	To be defined
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	To be defined
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	To be defined
ex 2008	- Nuts, not containing added sugar or spirits	To be defined

	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	To be defined
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	To be defined
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	To be defined
ex Chapter 21	Miscellaneous edible preparations; except for:	To be defined
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	To be defined
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	To be defined
	- Mustard flour and meal and prepared mustard	To be defined
2106	Food preparations not elsewhere specified or included	To be defined
ex Chapter 22	Beverages, spirits and vinegar; except for:	To be defined
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	To be defined
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	To be defined
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	To be defined
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	To be defined
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	To be defined
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	To be defined

ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	To be defined
2309	Preparations of a kind used in animal feeding	To be defined
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	To be defined
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:  - Cigars, cheroots and cigarillos  - Other	To be defined  To be defined  To be defined
ex 2403	Smoking tobacco	To be defined
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>19</sup>  <i>or</i>  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>20</sup>  <i>or</i>  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

<sup>19</sup>

For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

2711	Petroleum gases and other gaseous hydrocarbons	<p>Operations of refining and/or one or more specific process(es)<sup>21</sup></p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	<p>Operations of refining and/or one or more specific process(es)<sup>22</sup></p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	<p>Operations of refining and/or one or more specific process(es)<sup>23</sup></p> <p><i>or</i></p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
ex 2811	Sulphur trioxide	<p>(a) LDCs</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from sulphur dioxide</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>

20

For the special conditions relating to “specific processes”, see Introductory Note 7.2.

21

For the special conditions relating to “specific processes”, see Introductory Note 7.2.

22

For the special conditions relating to “specific processes”, see Introductory Note 7.2.

23

For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

ex 2840	Sodium perborate	<p>Manufacture from disodium tetraborate pentahydrate</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>Manufacture from disodium tetraborate pentahydrate</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
ex 2852	<p>- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>

2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading	Manufacture from materials of any heading
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product

2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs  Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product

ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils, except for:	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, including materials of a different 'group' <sup>24</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
3301 90	Other	The rules for processed agricultural products (3301 90) will be defined together with those for chapters 1 - 24	The rules for processed agricultural products will be defined together with those for chapters 1 - 24
ex 3302 10	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: of a kind used in the food or drink industries: of an actual alcoholic strength by volume exceeding 0.5%	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
		<i>or</i>	
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	

<sup>24</sup>

A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

ex 3404	Artificial waxes and prepared waxes:  – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	(a) LDCs	Other beneficiary countries
		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
3501 10	Casein, caseinates and other casein derivatives; casin glues: Casein	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
ex 3501 90	Casein, caseinates and other casein derivatives; casin glues: Other		
	- Other	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
ex 3505 10	Dextrins and other modified starches:		
	- Dextrins	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
	- Starches, esterified or etherified: Other	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
3505 20	Glues	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product

Chapter 37	Photographic or cinematographic goods	(a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	(a) LDCs  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex 3803	Refined tall oil	(a) LDCs  Refining of crude tall oil  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Refining of crude tall oil  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs  Purification by distillation or refining of raw spirits of sulphate turpentine  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Purification by distillation or refining of raw spirits of sulphate turpentine  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex 3806	Ester gums	(a) LDCs  Manufacture from resin acids  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from resin acids  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product

ex 3807	Wood pitch (wood tar pitch)	(a) LDCs	(b) Other beneficiary countries
		Distillation of wood tar	Distillation of wood tar
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
ex 3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:  – Industrial fatty alcohols	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, including other materials of heading 3823	Manufacture from materials of any heading, including other materials of heading 3823
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
		The rule for processed agricultural products (ex 3823, other than industrial fatty alcohols) will be defined together with those for chapters 1 - 24	The rule for processed agricultural products (ex 3823, other than industrial fatty alcohols) will be defined together with those for chapters 1 - 24
3824 60	-Sorbitol other than that of heading 2905	The rule for those processed agricultural products will be defined together with those for chapters 1 - 24	
ex Chapter 39	Plastics and articles thereof; except for:	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, except that of the product.	Manufacture from materials of any heading, except that of the product.
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product

ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product<sup>25</sup></p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product<sup>26</sup></p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
	- Polyester	<p>(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
ex 3920	Ionomer sheet or film	<p>(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>
ex 3921	Foils of plastic, metallised	<p>(a) LDCs</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron<sup>27</sup></p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 30% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron<sup>28</sup></p> <p><i>or</i></p> <p>Manufacture in which the local value content is at least 50% of the ex-works price of the product</p>

<sup>25</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>26</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>27</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:  – Retreaded pneumatic, solid or cushion tyres, of rubber  – Other	Retreading of used tyres  Manufacture from materials of any heading, except those of headings 4011 and 4012 <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather <i>or</i> Manufacture from materials of any heading, except that of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
Ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
Ex 4302	Tanned or dressed furskins, assembled:  – Plates, crosses and similar forms  – Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302

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The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

Ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
Ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
Ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	– Builders' joinery and carpentry of wood  – Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product

Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product																
Ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product																
Ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste																
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting <sup>(29)</sup>																
5007	Woven fabrics of silk or of silk waste:	<table border="0"> <tr> <td style="text-align: center;">(a) LDCs</td> <td style="text-align: center;">(b) Other beneficiary countries</td> </tr> <tr> <td>Weaving<sup>(30)</sup></td> <td>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving</td> </tr> <tr> <td><i>or</i></td> <td><i>or</i></td> </tr> <tr> <td>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</td> <td>Weaving accompanied by dyeing</td> </tr> <tr> <td></td> <td><i>or</i></td> </tr> <tr> <td></td> <td>Yarn dyeing accompanied by weaving</td> </tr> <tr> <td></td> <td><i>or</i></td> </tr> <tr> <td></td> <td>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product<sup>(31)</sup></td> </tr> </table>	(a) LDCs	(b) Other beneficiary countries	Weaving <sup>(30)</sup>	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving	<i>or</i>	<i>or</i>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	Weaving accompanied by dyeing		<i>or</i>		Yarn dyeing accompanied by weaving		<i>or</i>		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product <sup>(31)</sup>
(a) LDCs	(b) Other beneficiary countries																	
Weaving <sup>(30)</sup>	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving																	
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Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	Weaving accompanied by dyeing																	
	<i>or</i>																	
	Yarn dyeing accompanied by weaving																	
	<i>or</i>																	
	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product <sup>(31)</sup>																	
Ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product																
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(32)</sup>																

<sup>29</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>30</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>31</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>32</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p style="text-align: center;">(a) LDCs</p> <p>Weaving <sup>(33)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p style="text-align: center;">(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product<sup>(34)</sup></p>
Ex Chapter 52	Cotton; except for:	<p style="text-align: center;">Manufacture from materials of any heading, except that of the product</p>	
5204 to 5207	Yarn and thread of cotton	<p>Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning<sup>(35)</sup></p>	
5208 to 5212	Woven fabrics of cotton:	<p style="text-align: center;">(a) LDCs</p> <p>Weaving <sup>(36)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p style="text-align: center;">(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn , in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product<sup>(37)</sup></p>

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

Ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(38)</sup>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	(a) LDCs	(b) Other beneficiary countries
		Weaving <sup>(39)</sup>	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	<i>or</i>
			Weaving accompanied by dyeing or by coating
			<i>or</i>
			Yarn dyeing accompanied by weaving
			<i>or</i>
			Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product <sup>(40)</sup>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning OR spinning of natural fibres <sup>(41)</sup>	

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving <sup>(42)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47,5% of the ex-works price of the product</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product<sup>(43)</sup></p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning <sup>(44)</sup>	

<sup>42</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>44</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5512 to 5516	Woven fabrics of man-made staple fibres:	<p>(a) LDCs</p> <p>Weaving <sup>(45)</sup></p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product<sup>(46)</sup></p>
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or printing <sup>(47)</sup>:</p> <p>-</p>	
5602	Felt, whether or not impregnated, coated, covered or laminated:		

<sup>45</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>46</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>47</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	- Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation,  However:  - polypropylene filament of heading 5402,  - polypropylene fibres of heading 5503 or 5506, or  - polypropylene filament tow of heading 5501,  of which the denomination in all cases of a single filament or fibre is less than 9 decitex,  may be used, provided that their total value does not exceed 40 % of the ex-works price of the product  or  Fabric formation alone in the case of felt made from natural fibres <sup>(48)</sup>	
	- Other	Extrusion of man-made fibres accompanied by fabric formation,  or  Fabric formation alone in the case of other felt made from natural fibres <sup>(49)</sup> -	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	(a) LDCs	(b) Other beneficiary countries
		Any non-woven process including needle punching	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:  - Rubber thread and cord, textile covered  - Other	Manufacture from rubber thread or cord, not textile covered  Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <sup>(50)</sup>	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <sup>(51)</sup>	

48 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

49 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

50 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

51 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres</p> <p>or</p> <p>Spinning accompanied with flocking</p> <p>or</p> <p>Flocking accompanied by dyeing<sup>(52)</sup></p>
Chapter 57	Carpets and other textile floor coverings:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Manufacture from coir yarn or sisal yarn or jute yarn</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>Or</p> <p>Tufting accompanied by dyeing or by printing</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching<sup>53</sup></p> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading 5402,</li> <li>- polypropylene fibres of heading 5503 or 5506, or</li> <li>- polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p>

<sup>52</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>53</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(a) LDCs	(b) Other beneficiary countries
		Weaving ( <sup>54</sup> )  <i>or</i>  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  <i>or</i>  Weaving accompanied by dyeing or flocking or coating  <i>or</i>  Flocking accompanied by dyeing or by printing  <i>or</i>  Yarn dyeing accompanied by weaving  <i>or</i>  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product( <sup>55</sup> )
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating  <i>or</i>  Flocking accompanied by dyeing or printing	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:  - Containing not more than 90 % by weight of textile materials  - Other	Weaving           Extrusion of man-made fibres accompanied by weaving	

<sup>54</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>55</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating <sup>(56)</sup>
5905	Textile wall coverings:  - Impregnated, coated, covered or laminated with rubber, plastics or other materials  - Other	Weaving accompanied by dyeing or by coating  Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  or  Weaving accompanied by dyeing or by coating  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product <sup>(57)</sup> :
5906	Rubberised textile fabrics, other than those of heading 5902:  - Knitted or crocheted fabrics  - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting  or  Knitting accompanied by dyeing or by coating  or  Dyeing of yarn of natural fibres accompanied by knitting <sup>(58)</sup> -  Extrusion of man-made fibres accompanied by weaving

<sup>56</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>57</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>58</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

	- Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	- Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 5911	Weaving

	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>(a) LDCs</p> <p>Weaving<sup>(59)</sup>:</p>	<p>(b) Other beneficiary countries</p> <p>Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> <li>- - coir yarn</li> <li>-- yarn of polytetrafluoroethylene<sup>60</sup>,</li> <li>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>-- monofil of polytetrafluoroethylene<sup>61</sup>,</li> <li>-- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide),</li> <li>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn<sup>62</sup>,</li> <li>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid]</li> </ul>
	<p>- Other</p>	<p>Extrusion of man-made filament yarn OR spinning of natural or man-made staple fibres, accompanied by weaving<sup>(63)</sup></p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or coating</p>	

<sup>59</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

<sup>60</sup>

The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>61</sup>

The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>62</sup>

The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>63</sup>

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5% of the ex-works price of the product</p>	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p> <p>- Other</p>	<p>(a) LDCs</p> <p>Manufacture from fabric</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) <sup>(66)</sup>-</p>	<p>(b) Other beneficiary countries</p> <p>Knitting and making-up (including cutting) <sup>(64)</sup><sup>(65)</sup></p>
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	<p>(a) LDCs</p> <p>Manufacture from fabric</p>	<p>(b) Other beneficiary countries</p> <p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Making-up <u>preceded by</u> printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product <sup>(67)</sup><sup>(68)</sup></p>

<sup>64</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>65</sup> See Introductory Note 6.

<sup>66</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>67</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>68</sup> See Introductory Note 6.

ex 6202, ex 6204, ex 6206, ex 6209 ex 6211	and	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs	(b) Other beneficiary countries
			Chapter rule applies	Weaving accompanied by making-up (including cutting)
				or
				Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(69)</sup> ( <sup>70</sup> )
ex 6210 ex 6216	and	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs	(b) Other beneficiary countries
			Chapter rule applies	Weaving accompanied by making-up (including cutting)
				or
				Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) <sup>(71)</sup>
6213 and 6214		Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:  - Embroidered		
			Weaving accompanied by making-up (including cutting)	
			OR	
			Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(72)</sup>	
			OR	
			Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the exworks price of the product <sup>(73)</sup> ( <sup>74</sup> )	

<sup>69</sup> See Introductory Note 6.

<sup>70</sup> See Introductory Note 6.

<sup>71</sup> See Introductory Note 6.

<sup>72</sup> See Introductory Note 6.

<sup>73</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>74</sup> See Introductory Note 6.

6217	<p>- Other</p> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p> <p>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>- Interlinings for collars and cuffs, cut out</p> <p>- Other</p>	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product <sup>(75)</sup><sup>(76)</sup></p> <p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(77)</sup></p> <p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) <sup>(78)</sup></p> <p>Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <table border="1" data-bbox="689 1115 1418 1272"> <tr> <td data-bbox="689 1115 1029 1272">(a) LDCs</td> <td data-bbox="1029 1115 1418 1272">(b) Other beneficiary countries</td> </tr> <tr> <td data-bbox="689 1205 1029 1272">Chapter rule applies</td> <td data-bbox="1029 1205 1418 1272">Weaving accompanied by making-up (including cutting) <sup>(79)</sup></td> </tr> </table>	(a) LDCs	(b) Other beneficiary countries	Chapter rule applies	Weaving accompanied by making-up (including cutting) <sup>(79)</sup>
(a) LDCs	(b) Other beneficiary countries					
Chapter rule applies	Weaving accompanied by making-up (including cutting) <sup>(79)</sup>					
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product				
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:					

<sup>75</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>76</sup> See Introductory Note 6.

<sup>77</sup> See Introductory Note 6.

<sup>78</sup> See Introductory Note 6.

<sup>79</sup> See Introductory Note 6.

	- Of felt, of nonwovens	(a) LDCs	(b) Other beneficiary countries
		Any non-woven process including needle punching accompanied by making up (including cutting)	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) <sup>(80)</sup>
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting)	
		or	
		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(81)</sup> <sup>(82)</sup>	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs	(b) Other beneficiary countries
		Weaving or knitting and making-up (including cutting) <sup>(83)</sup>	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) <sup>(84)</sup>
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(a) LDCs	(b) Other beneficiary countries
		Any non-woven process including needle punching accompanied by making up (including cutting)	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) <sup>(85)</sup> <sup>(86)</sup>	
		or	
		Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

<sup>80</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>81</sup> See Introductory Note 6.

<sup>82</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

<sup>83</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>84</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>85</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>86</sup> See Introductory Note 6.

		(a) LDCs	(b) Other beneficiary countries
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25 % of the ex-works price of the set	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
Ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	(a) LDCs  Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 50% of the ex-works price of the product

ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,  – Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>87</sup>  – Other	Manufacture from non-coated glass-plate substrate of heading 7006  Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product  <i>or</i>  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product  <i>or</i>  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product  <i>or</i>  Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from:  – uncoloured slivers, rovings, yarn or chopped strands, or  – glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205

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7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	Manufacture from materials of any heading, except that of the product
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product

7403 7403 22 7403 29	21, and	Copper alloys	Manufacture from materials of any heading	
7407		Copper bars, rods and profiles	Manufacture: - from materials of any heading, except that of the product, and - in which the local value content is at least 50% of the ex-works price of the product	
7408		Copper wire	Manufacture: - from materials of any heading, except that of the product, and - in which the local value content is at least 50% of the ex-works price of the product	
7409		Copper plates, sheets and strip, of a thickness exceeding 0,15 mm	Manufacture: - from materials of any heading, except that of the product, and - in which the local value content is at least 50% of the ex-works price of the product	
7410		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm	Manufacture: - from materials of any heading, except that of the product, and - in which the local value content is at least 50% of the ex-works price of the product	
7411		Copper tubes and pipes	Manufacture: - from materials of any heading, except that of the product, and - in which the local value content is at least 50% of the ex-works price of the product	
Chapter 75		Nickel and articles thereof	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	
ex Chapter 76		Aluminium and articles thereof, except for:	(a) LDCs  Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product

ex 7601	Unwrought aluminium	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, except that of the product	Manufacture from materials of any heading, except that of the product
		<i>or</i>	<i>or</i>
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
		<i>or</i>	<i>or</i>
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
7604	Aluminium bars, rods and profiles	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the local value content is at least 50% of the ex-works price of the product	
7605	Aluminium wire	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the local value content is at least 50% of the ex-works price of the product	
7608	Aluminium tubes and pipes	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the local value content is at least 50% of the ex-works price of the product	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the local value content is at least 50% of the ex-works price of the product	
7616 99	Other articles of aluminium	Manufacture from materials of any heading	
Chapter 77	Reserved for possible future use in the HS		

ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
7801	Unwrought lead:  - Refined lead  - Other	Manufacture from materials of any heading  Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 , and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used

ex Chapter 83	Miscellaneous articles of base metal, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value is at least 30% of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the local value is at least 30% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the local value content is at least 30% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the local value content is at least 30% of the ex-works price of the product	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the local value content is at least 30% of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs	(b) Other beneficiary countries
		Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture in which the local value content is at least 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(a) LDCs	(b) Other beneficiary countries
		Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the local value content is at least 30% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the local value content is at least 50% of the ex-works price of the product

8519	Sound recording and sound reproducing apparatus	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs  Manufacture in which the local value content is at least 30% of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50% of the ex-works price of the product

8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 50% of the ex-works price of the product  <i>or</i>  The operation of diffusion, in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
8546	Electrical insulators of any material	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds:	Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product

8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs  Manufacture from materials of any heading, except that of the product  or  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture from materials of any heading, except that of the product  or  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	(b) Other beneficiary countries  Manufacture in which the local value content is at least 50 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the local value content is at least 30 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the local value content is at least 50 % of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30 % of the ex-works price of the product	

ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product  <i>or</i>  Manufacture in which the local value content is at least 30 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding.  Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin	Manufacture from materials of any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the local value content is at least 30 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture:  - from materials of any heading, except that of the product, and  - in which the local value content is at least 30 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used

9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and  - in which the local value content is at least 30 % of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product"

## ANNEX II

### "ANNEX 13b

(referred to in Article 86(6))

**Products excluded from regional cumulation possibilities<sup>88</sup> between beneficiary countries for which the tariff preference applicable in the Community to the products is not the same for all the beneficiary countries concerned<sup>89</sup>**

		<b>Group I:</b> Brunei-Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam	<b>Group III:</b> Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka.
CN or HS code	Description of product		
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen	X	
ex 0210	Meat and offal of poultry, salted, in brine, dried or smoked	X	
ex 0407	Eggs in shell of poultry, other than for hatching		X
ex 0408	Eggs, not in shell and egg yolks, other than unfit for human consumption		X
0709.51 ex 0710.80 0711.51 0712.31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried	X	X
1006	Rice	X	X
ex 1102.90 ex 1103.19 ex 1103.20 ex 1104.19 ex 1108.19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X
1701 and 1702	Cane or beet sugars and chemically pure sucrose & Other sugars, artificial honey and caramel	X	X
ex 1704.90	Sugar confectionery, not containing cocoa, other than chewing gum	X	X
ex 1806.10	Cocoa powder, containing 65 % or more by weight of sucrose/isoglucose	X	X
1806.20	Chocolate and food preparations containing cocoa other than cocoa powder	X	X
ex 1901.90	Other food preparations containing less than 40% by weight of cocoa, , <b>other than malt extract, containing</b>	X	X

<sup>88</sup>

Products for which a 'X' is indicated

<sup>89</sup>

Cumulation of these products between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these products is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group

	less than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch.		
2003.10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	X	X
ex 2101.12	Preparations with a basis of coffee	X	X
ex 2101.20	Preparations with a basis of tea or maté	X	X
ex 2106.90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: Flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch.	X	X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher		X
ex 2208.90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X
ex 3302.10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch	X	X"

## ANNEX III

ANNEX 13c

(referred to in Article 92)

### APPLICATION TO BECOME A REGISTERED EXPORTER

<b>1a. Exporter's name, full address and country..</b>
<b>1b. Contact details including telephone and fax number as well as e-mail address where available should be supplied (<i>Confidential</i>)</b>
<b>2. Description of commercial activity and industrial process (<i>Confidential</i>).</b>
<b>3. Indicative description of goods which qualify for preferential treatment, including indicative list of HS chapters (<i>Confidential</i>).</b>
<b>4. Basis for acquisition of origin (<i>Confidential</i>)</b> Wholly obtained   Sufficient processing   Bilateral cumulation   Regional cumulation
<b>5. Indication of commercial accounting records for production / supply of goods qualifying for preferential treatment (<i>Confidential</i>).</b>
<b>6. Details of authorised signatories (<i>Confidential</i>)</b>
<b>7. Undertaking by exporter</b>  <b>The undersigned hereby declares that the above details are correct and:</b> <ul style="list-style-type: none"><li>- undertakes to issue statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;</li><li>- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the date of making out of the statement on origin;</li><li>- undertakes to accept any control on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by Community or Member State authorities</li><li>- accepts that the information supplied may be stored on a database of the European Commission and that the particulars may be disclosed to the public via the Internet, with the exception of the information which is marked in this application as confidential.</li></ul> _____
Place, date and signature of authorised signatory; designation and/or title
<b>8. Box for official use by governmental authority</b>  The applicant is registered under the following number:

**Registered Number:** \_\_\_\_\_

**Date of registration** \_\_\_\_\_

**Period of validity from** \_\_\_\_\_ **to** \_\_\_\_\_

**Signature and stamp** \_\_\_\_\_

## ANNEX IV

### ANNEX 13d

(Referred to in Article 95(3))

#### PARTICULARS TO BE INCLUDED IN STATEMENT ON ORIGIN

1. Exporter's name, full address and country.
2. Indication if the application of Article 96(3) is to be requested.
3. Number of Registered Exporter (unless Article 90(b) applies)
4. Consignee's name, full address and country.
5. Description of goods<sup>90</sup>.
6. 4-digit HS heading
7. Basis for acquisition of origin status: Wholly obtained / Sufficient processing / Bilateral cumulation / Regional cumulation.
8. Declaration by the person concerned that:
  - The details and statements set out in the Statement on origin are correct; that all goods as listed in it qualify for preferential treatment and comply with the origin rules set out for those goods in the Generalised System of Preferences of the European Community;
  - The goods originate in \_\_\_\_\_;
  - He will maintain and present upon request, for at least three years, all documentation necessary to support this statement and inform all persons concerned of all changes that could affect its accuracy and validity.
9. Name, company and date
10. Signature

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<sup>90</sup> If not reproduced on the relevant invoice, the statement on origin shall give a detailed description of the goods (Marks and number of packages, Number and kind of packages, Gross weight or other quantity)

## ANNEX V

Annex 17 is amended as follows:

1. The introductory notes are replaced by the following text:

### **"CERTIFICATE OF ORIGIN FORM A**

1. Certificates of origin Form A must conform to the specimen shown in this appendix. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the certificates have several copies, only the top copy which is the original shall be printed with a printed green guilloche-pattern background.

3. Each certificate shall bear a serial number, printed or otherwise, by which it can be identified."
  4. Certificates bearing older versions of the notes on the back of the form (1996, 2004 and 2005) may also be used until existing stocks are exhausted."
2. The notes relating to the respective language versions of the forms are replaced by the following:

NOTES (2007)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	European Union:		
Belarus	Austria	Finland	Netherlands
Canada	Belgium	France	Poland
Japan	Bulgaria	Hungary	Portugal
New Zealand**	Cyprus	Ireland	Romania
Norway	Czech Republic	Italy	Slovakia
Russian Federation	Denmark	Latvia	Slovenia
Switzerland including Liechtenstein***	Estonia	Lithuania	Spain
Turkey	Germany	Luxembourg	Sweden
United States of America****	Greece	Malta	United Kingdom

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) Fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) Comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (c) Comply with the consignment conditions specified by the country of destination. In general, products must be consigned directly from the country of exportation to the country of destination, but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand, Box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
  - (1) United States of America: for single country shipments, enter the letter "Y" in Box 8; for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example: "Y" 35% or "Z" 35%).
  - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
  - (3) The European Union, Japan, Norway, Switzerland including Liechtenstein, and Turkey: enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the four-digit level of the exported product (example "W" 96.18).
  - (4) Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8, followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
  - (5) Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

\* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

\*\* Official certification is not required.

\*\*\* The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland.

\*\*\*\* The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of customs.

## NOTES (2007)

### I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):

Australie*	Union Européenne:		
Belarus	Allemagne	France	Pays-Bas
Canada	Autriche	Grèce	Pologne
Etats-Unis d'Amérique***	Belgique	Hongrie	Portugal
Fédération de Russie	Bulgarie	Irlande	République tchèque
Japon	Chypre	Italie	Roumanie
Norvège	Danemark	Lettonie	Royaume-Uni
Nouvelle-Zélande**	Espagne	Lituanie	Slovaquie
Suisse y compris Liechtenstein****	Estonie	Luxembourg	Slovénie
Turquie	Finlande	Malte	Suède

*Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.*

### II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- (a) correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- (b) satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- (c) satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

### III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- (a) Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- (b) Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
  - (1) Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
  - (2) Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pur les produits qui satisfont aux critères d'origine après ouvraison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
  - (3) Japon, Norvège, Suisse y compris Liechtenstein, Turquie et l'Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
  - (4) Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettres "Pl" dans la case 8;
  - (5) Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

\* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

\*\* Un visa officiel n'est pas exigé.

\*\*\* Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

\*\*\*\* D'après l'Accord du 29 mars 1923, la Principauté du Liechtenstein forme une union douanière avec la Suisse.

**ANNEX VI**

**"Annex 18**

**Invoice declaration**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

*French version*

L'exportateur des produits couverts par le présent document (autorisation douanière no . . . (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (2) au sens des règles d'origine du Système des préférences tarifaires généralisées de la Communauté européenne.

*English version*

The exporter of the products covered by this document (customs authorization No . . . (1)) declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (2) according to rules of origin of the Generalized System of Preferences of the European Community.

.....

(place and date) (3).....

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) (4)

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- (1) When the invoice declaration is made out by an approved Community exporter within the meaning of Article 97u(4), the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
  - (2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97i, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
  - (3) These indications may be omitted if the information is contained on the document itself.
  - (4) See Article 97u(5) (concerns approved Community exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory."